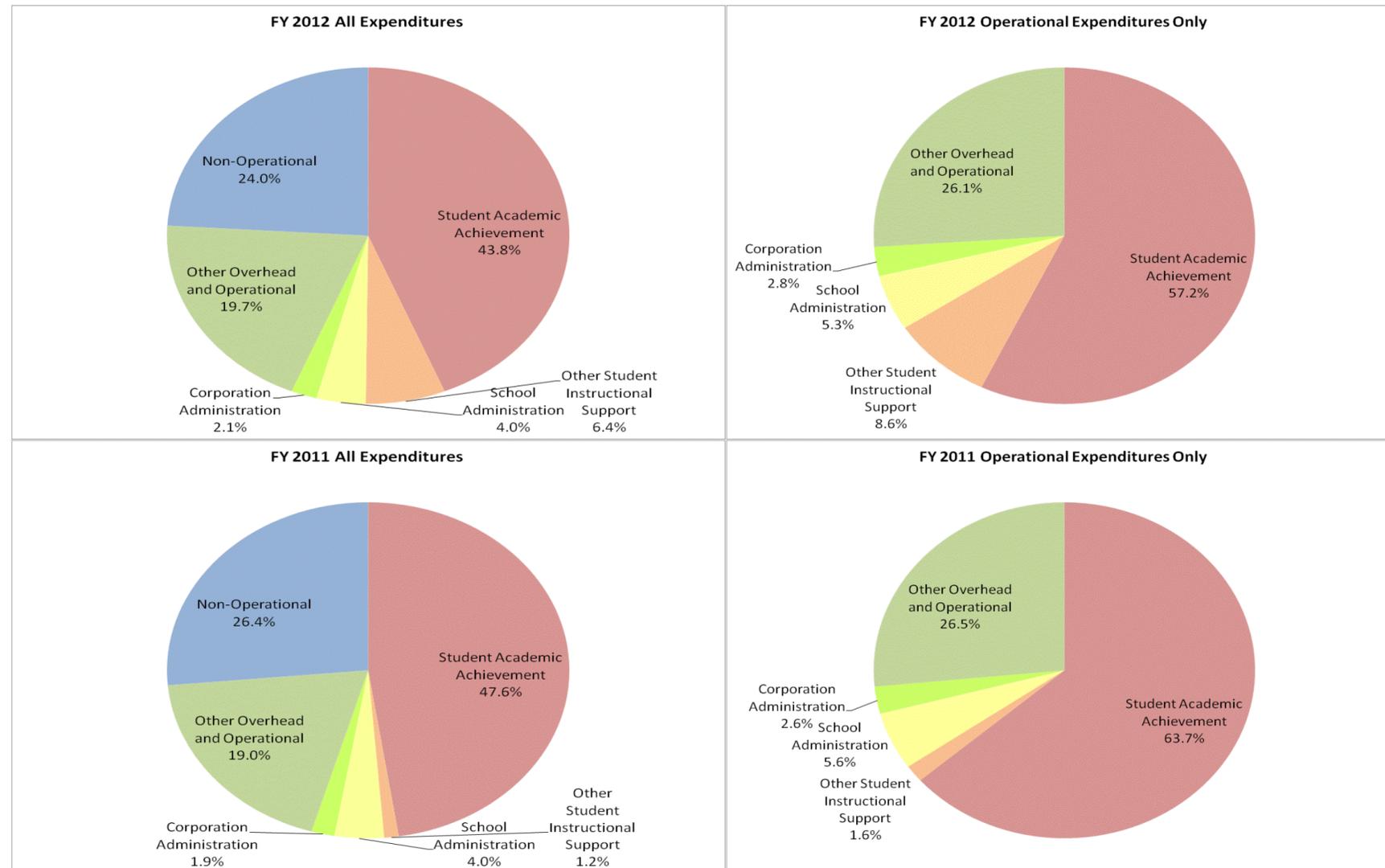


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Gibson School Corp (2765)**

South Gibson School Corp (2765)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$9,356,509	55.2%	\$9,463,486	45.3%	\$9,640,030	47.6%	\$9,234,883	43.8%
Student Instructional Support	\$795,336	4.7%	\$1,108,006	5.3%	\$1,041,146	5.1%	\$2,188,120	10.4%
Overhead and Operational	\$3,647,076	21.5%	\$4,630,251	22.1%	\$4,233,682	20.9%	\$4,596,194	21.8%
Nonoperational	\$3,160,862	18.6%	\$5,706,843	27.3%	\$5,354,485	26.4%	\$5,072,428	24.0%
Grand Total	\$16,959,782		\$20,908,587		\$20,269,344		\$21,091,626	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	59.9%	50.6%	52.7%	54.2%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Gibson School Corp (2765)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$401,949	\$391,887	\$336,440		-16%	-14%
	11100 Regular Programs; Elementary	\$3,850,427	\$2,469,903	\$2,519,646	\$2,402,335	-38%	-3%	-5%
	11200 Regular Programs; Middle/Junior High	\$0	\$2,387,130	\$2,231,847	\$2,258,613		-5%	1%
	11300 Regular Programs; High School	\$1,847,662	\$1,883,280	\$1,908,513	\$1,847,418	0%	-2%	-3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$91,426	\$71,487	\$59,923		-34%	-16%
	11420 Vocational Education; Agriculture B	\$81,724	\$105,288	\$95,833	\$95,929	17%	-9%	0%
	11450 Vocational Education; Consumer and Homemaking	\$50,059	\$32,125	\$33,474	\$34,584	-31%	8%	3%
	12110 Gifted And Talented; Gifted and Talented	\$8,921	\$34,589	\$26,271	\$10,497	18%	-70%	-60%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$29,279			
	12210 Mental Disabilities; Mild Mental Disabilities	\$34,977	\$49,492	\$51,009	\$86,714	148%	75%	70%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$51,525	\$78,844	\$82,423	\$122,826	138%	56%	49%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$347,465			
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$0	\$83,824			
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$14,961			
	12510 Culturally Different; Communication Disorders	\$96,978	\$141,047	\$144,123	\$31,642	-67%	-78%	-78%
	12520 Culturally Different; Compensatory	\$413	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$32,428	\$131,045	\$133,950	\$410,010	> 500%	213%	206%
	12710 Equal Opportunity At Risk	\$0	\$0	\$300	\$0			-100%
	12810 Special Education Preschool	\$0	\$0	\$0	\$68,886			
	14300 Summer School Programs; High School	\$17,429	\$15,836	\$30,540	\$22,535	29%	42%	-26%
	16100 Remediation Testing	\$92,083	\$96,816	\$83,611	\$77,900	-15%	-20%	-7%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education; Interlocal Agreements	\$354,375	\$631,184	\$1,003,928	\$5,493	-98%	-99%	-99%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$132,459			
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$2,645	\$5,969			126%
	22130 Improvement of Instruction; Instructional Staff Training	\$18,579	\$31,995	\$31,111	\$29,089	57%	-9%	-7%
	22210 Library/Media Services; Service Area Direction	\$0	\$82,311	\$78,793	\$79,726		-3%	1%
	22220 Library/Media Services; School Library	\$20,248	\$51,562	\$50,633	\$63,060	211%	22%	25%
	22230 Library/Media Services; Audiovisual	\$3,084	\$2,906	\$3,694	\$13,518	338%	365%	266%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$93,595	\$135,876	\$138,558	\$165,437	77%	22%	19%
	22360 Instruction, Related Technology; Network Support	\$661,799	\$423,844	\$414,407	\$267,517	-60%	-37%	-35%
	22900 Other Support Service, Instructional Staff	\$0	\$141	\$0	\$2,346		> 500%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$161,315	\$184,898	\$111,344	\$128,485	-20%	-31%	15%
	26497 2007 Account Code - Teachers Retirement Fund	\$317,387	\$0	\$0	\$0			
Student Academic Achievement Total		\$7,795,010	\$9,463,486	\$9,640,030	\$9,234,883	18%	-2%	-4%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$0	\$106,119	\$92,097	\$90,737		-14%	-1%
	21340 Health Services; Nurse Services	\$84,930	\$131,359	\$137,794	\$141,326	66%	8%	3%
	21410 Psychological Services; Service Area Direction	\$0	\$0	\$0	\$69,661			
	21420 Psychological Testing	\$0	\$0	\$0	\$113,764			
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$225,945			
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$70,479			
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$75,720			
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$561,430			
	21910 Other Support Services, Students; Service Area Direction	\$0	\$76,435	\$6,573	\$2,600		-97%	-60%
	24100 Office of The Principal	\$564,435	\$794,093	\$804,683	\$836,459	48%	5%	4%
Student Instructional Support Total		\$649,365	\$1,108,006	\$1,041,146	\$2,188,120	237%	97%	110%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$11,900	\$13,391	\$11,673	\$13,973	17%	4%	20%
	23150 Board of Education; Legal Services	\$17,627	\$27,445	\$24,097	\$14,040	-20%	-49%	-42%
	23210 Executive Administration; Office of The Superintendent	\$150,769	\$190,568	\$176,969	\$181,340	20%	-5%	2%
	23290 Executive Administration; Other Executive Administration Services	\$13,288	\$0	\$0	\$0	-100%		
	25110 Fiscal Services; Office of The Business Manager	\$77,319	\$163,825	\$164,763	\$227,023	194%	39%	38%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$491			

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Gibson School Corp (2765)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25192 Other Fiscal Services; Petty Cash	\$3,993	\$100	\$100	\$200	-95%	100%	100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$476	\$587	\$0	\$0	-100%	-100%	
	25790 Personnel Services; Other Professional Services	\$0	\$1,064	\$0	\$1,224		15%	
	25920 Ditch Assessments	\$221	\$444	\$222	\$222	0%	-50%	0%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$65,848	\$66,462	\$65,318		-1%	-2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,084,685	\$1,531,741	\$1,546,257	\$1,587,129	46%	4%	3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,887	\$35,956	\$34,877	\$31,854	441%	-11%	-9%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$60,693	\$139,334	\$100,024	\$175,120	189%	26%	75%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,064	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$1,183	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$15,870	\$17,301	\$24,023		51%	39%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$800	\$47,694	\$65,636		> 500%	38%
	26700 Operation and Maintenance of Plant Services; Insurance	\$101,902	\$117,827	\$139,986	\$190,836	87%	62%	36%
	27010 Student Transportation; Service Area Direction	\$30,500	\$329	\$15,683	\$28,378	-7%	> 500%	81%
	27100 Student Transportation; Vehicle Operation	\$0	\$0	\$0	\$104,746			
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$4,815	\$5,814	\$8,979	\$67,067	> 500%	> 500%	> 500%
	27400 Student Transportation; Purchase of School Buses	\$83,500	\$0	\$0	\$42,466	-49%		
	27500 Student Transportation; Insurance on Buses	\$0	\$7,702	\$9,200	\$202		-97%	-98%
	27700 Student Transportation; Contracted Transportation Services	\$1,196,563	\$1,252,027	\$1,068,068	\$907,066	-24%	-28%	-15%
	27910 Student Transportation; Bus Driver Training	\$0	\$957	\$274	\$0		-100%	-100%
	31100 Food Services Operations; Service Area Direction	\$0	\$21,608	\$425	\$400		-98%	-6%
	31200 Food Services Operations; Food Preparation and Dispensing	\$251,261	\$507,202	\$305,242	\$321,251	28%	-37%	5%
	31400 Food Services Operations; Food Purchases	\$352,712	\$492,642	\$436,700	\$467,206	32%	-5%	7%
	31900 Other Food Services	\$15,947	\$37,170	\$58,687	\$78,982	395%	112%	35%
Overhead and Operational Total		\$3,466,306	\$4,630,251	\$4,233,682	\$4,596,194	33%	-1%	9%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$135	\$0			-100%
	33300 Civic Services	\$218,618	\$0	\$213	\$0	-100%		-100%
	33400 Athletic Coaches	\$0	\$229,650	\$230,048	\$227,838		-1%	-1%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$251,946	\$61,542	\$25,088		-90%	-59%
	45100 Building Acquisition, Construction and Improvements	\$76,185	\$600,000	\$89,394	\$61,362	-19%	-90%	-31%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$141,828	\$283,656	\$283,656		100%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$10,485	\$21,548	\$30,980	\$66,604	> 500%	209%	115%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$45,161	\$10,937	\$12,400	\$12,820	-72%	17%	3%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$68,739	\$326,079	\$197,415		187%	-39%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$70,724	\$47,448	\$170,539	\$57,224	-19%	21%	-66%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$355,922	\$224,417	\$66,434	\$55,796	-84%	-75%	-16%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$285,000	\$310,000	\$325,000		14%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$417,884	\$129,748	\$105,723	\$92,127	-78%	-29%	-13%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$27,082	\$344	\$0		-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,917,000	\$1,630,000	\$1,935,000	\$2,237,344	17%	37%	16%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$2,038,500	\$1,732,000	\$1,430,156		-30%	-17%
Nonoperational Total		\$3,111,979	\$5,706,843	\$5,354,485	\$5,072,428	63%	-11%	-5%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$55,986	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$579,929	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$59,361	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,129,468	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$3,005	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$109,374	\$0	\$0	\$0			
Prorated By Fund Total		\$1,937,123	\$0	\$0	\$0			